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RESPONSE UNDER 37 CFR 1.116
EXPEDITED PROCEDURE

IN THE U.S. PATENT AND TRADEMARK OFFICE

October 17, 2007

Applicant: Satoshi FURUTA

For: METHOD FOR MANUFACTURE OF ESTERS BY TRANSESTERIFICATION

Serial No.: 10/558 935 Group: 1621

Confirmation No.: 6397

Filed: December 1, 2005 Examiner: Katakam

International Application No.: PCT/JP2004/009250

International Filing Date: June 23, 2004

Atty. Docket No.: 4700.P0320US

Mail Stop AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

OK to enter
-SK
1/14/10

AMENDMENT AFTER FINAL REJECTION

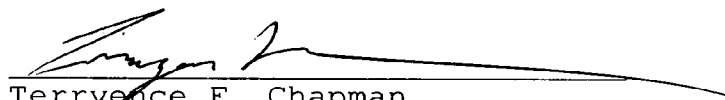
Sir:

In response to the Office Action dated July 26, 2007,
please amend the above-identified application as follows:

(Please see following pages.)

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being
deposited with the United States Postal Service with
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Terryence F. Chapman